

SAM – SUBSIDIARY RECORDS

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REVOLVING FUND CASH BOOK

7810

(Revised 3/1987)

(Subsidiary together with Revolving Fund Receivables Ledger to Account No. 1130)

The Cash Book is a debit, credit, and balance record. It is debited for remittances and reimbursements deposited and is credited for revolving fund checks drawn. Its balance shows the cash portion of the interest amount of the Revolving Fund. (See also SAM Sections 8190 and 8191.)

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CASH ON HAND REGISTER

7813

(Revised 3/1987)

(Subsidiary to Account No. 1190)

This register is a listing of cash receipts that are not to be deposited immediately because they (1) normally will be returned to payers without being deposited, such as bid deposits, or (2) are payments of smaller amounts than are due the State which, if deposited, would prejudice the State's right to make further collection. When these items subsequently are either returned to the payers or applied and deposited in the General Cash account, the date on which each item is returned or deposited is noted on the register opposite the original entry. The open items on the register must equal the balance of Account No. 1190.

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FILE OF UNCLEARED BANK DEBIT NOTICES

7815

(Revised and Renumbered from 7816 3/1987)

(Subsidiary to Account No. 1315)

Bank debit notices, received when dishonored checks are returned by banks, are filed in an open file pending clearance of the dishonored checks. As dishonored checks are redeposited, substituted with other checks or legal tender, or the agency is discharged from accountability by the State Board of Control, the corresponding debit notices are removed from the open file and placed in a closed file.

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UNEXPIRED INSURANCE LEDGER

7817

(Revised and Renumbered from 7818 3/1987)

(Subsidiary to Account No. 1720)

An account for each insurance policy is debited for the amount of premium paid and credited for the amount of insurance charged to expense each accounting period.

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UNCOMPLETED PUBLIC WORKS PROJECT FILE

7819

(Revised and Renumbered from 7821 3/1987)

(Subsidiary to Account No. 1730)

Controller's Transfers, transferring funds to the Architecture Revolving Fund supported by Public Works Project Authorization and Transfer Requests for each project, are retained in this file until the project is reported completed by the Office of Architecture and Construction and unused funds are returned.

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PROPERTY REGISTER

7821

(Revised 09/2010)

(Subsidiary to Account Nos. 2310, 2321, 2329, 2331, 2333, 2339, 2341, 2349, 2361, 2362, 2369, 2411, 2412, 2413, 2414, 2422, 2423, 2424, 2491, 2492, 2493, 2494.)

This register consists of the detailed records of each asset including the description and cost. For agencies that account for depreciation on tangible assets and amortization on intangible assets, the detailed records also show the amount of accumulated depreciation/amortization. (See SAM Sections 8600-8672 for detailed descriptions.)

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ACCOUNTS PAYABLE LEDGER OR FILE

7823

(Revised 3/1987)

(Subsidiary to Account No. 3010)

For Governmental Funds, this record normally consists of a listing of accounts payable accrued at June 30. For other funds, it may consist of a file of obligations not scheduled for payment which have been accounted as expenses. For any fund, where applicable, it may include an account for each person or entity from which amounts are withheld pursuant to rule, regulation, law, or agency practice.

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TRUST DEPOSITS LEDGER OR FILE

7825

(Revised and Renumbered from 7827 3/1987)

(Subsidiary to Account Nos. 3510 and 5530)

This ledger or file may consist of a file of copies of receipts given to depositors (or an account for each depositor which is credited as deposits are received and debited as disbursements are made or deposits returned), an account for each special trust, and a list of unclaimed deposits.

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BOND AND BUILDING LOAN LEDGER

7827

(Revised and Renumbered from 7825 3/1987)

(Subsidiary to Account Nos. 4021, 4022, 4410)

This ledger normally contains an account for each series of bonds issued and/or each building loan payable. The accounts are credited for the par value, premium, and accrued interest sold, received on bonds issued and the amount of building loans payable, and are debited for amounts of premium amortized, bonds redeemed, payments of interest representing accrued interest sold, and payments on principal of building loans.

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ALLOTMENT-EXPENDITURE LEDGER

7829

(Revised 3/1987)

(Subsidiary to Account Nos. 6150, 8100, 9000)

See Allotment-Expenditure Accounting, Chapter 8300, for detailed explanation and procedures.

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PRIOR YEAR REVENUE ADJUSTMENTS LEDGER (Revised 3/1987)

7831

(Subsidiary to Account No. 9892)

This ledger contains an account for each subsidiary classification of revenue accrued as of June 30.